

**OPINION
51-195**

March 30, 1951 (OPINION)

TOWNSHIPS

RE: Use of Road Levy Limited

Your letter of March 27, 1951, has been received.

In your letter you ask for a construction of chapter 353 of the 1947 Session Laws, being House Bill 234 of that session.

You inquire if the funds produced by an 8 mill levy levied pursuant to an election in an organized township under said chapter for the surfacing of highways within such township can be used for any other purpose except surfacing highways.

You will note that the material section of said act reads as follows:
"The electors of each organized township within this state may at their annual meeting by a majority vote authorize a levy, not to exceed eight mills, upon the valuation of all taxable property within the township, the proceeds of which shall be used for the surfacing of highways within such townships."

It is the opinion of this office that this was a special act providing for the surfacing of township highways, and the proceeds of any levy made thereunder is ear-marked for that specific purpose only and that the funds cannot be diverted to other uses.

ELMO T. CHRISTIANSON

Attorney General